



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 9, 2013

The Honorable John Gregory Mooney  
Chief Judge  
County of Alleghany General District Court  
P.O. Box 139  
Covington, VA 24426-0139

The Honorable Anita D. Filson  
Chief Judge  
County of Alleghany Juvenile and Domestic Relations District Court  
20 South Randolph Street, Suite 201  
Lexington, VA 24450

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Alleghany  
Judicial District: Twenty-fifth

We are performing a statewide audit of the Combined General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted no matters requiring written communication with court management.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: bw

cc: The Honorable Laura L. Dascher, Judge  
Susan S. Hutchison, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia